

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

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Date of Report (Date of earliest event reported):  
November 23, 2011

United States Steel Corporation

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(Exact name of registrant as specified in its charter)

Delaware  
(State or other  
jurisdiction of  
incorporation)

1-16811  
(Commission File Number)

25-1897152  
(IRS Employer  
Identification No.)

600 Grant Street, Pittsburgh, PA  
(Address of principal executive offices)

15219-2800  
(Zip Code)

(412) 433-1121  
(Registrant's telephone number,  
including area code)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events**

On November 23, 2011, United States Steel Corporation (the "Corporation") issued a press release announcing that it has been notified of an unsolicited "mini-tender" offer by TRC Capital Corporation ("TRC") to purchase up to three million shares, or approximately two percent, of the Corporation's outstanding common stock. As indicated in the press release, TRC may terminate or amend its offer if certain conditions occur, including any decrease in the market price of the Corporation's common stock. The Corporation does not endorse TRC's mini-tender offer and recommends that shareholders do not tender their shares.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

99.1 Press Release – "United States Steel Corporation Recommends Shareholders Reject TRC Capital Corporation Mini-Tender Offer" "

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ John J. Quaid  
John J. Quaid  
Vice President & Treasurer

Dated: November 23, 2011

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United States Steel Corporation  
Public Affairs  
600 Grant Street  
Pittsburgh, PA 15219-2800

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## News

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**Contact:** Media  
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FOR IMMEDIATE RELEASE

**UNITED STATES STEEL CORPORATION RECOMMENDS SHAREHOLDERS REJECT TRC CAPITAL CORPORATION  
MINI-TENDER OFFER**

PITTSBURGH, Nov. 23, 2011 – United States Steel Corporation (NYSE: X) has been notified of an unsolicited “mini-tender” offer by TRC Capital Corporation to purchase up to three million shares, or approximately two percent, of the company’s outstanding common stock at a price of \$24.50 per share in cash. The offer price was approximately 4.52 percent below the \$25.66 closing price of our common stock on November 17, 2011, the day prior to the offer. TRC may terminate or amend the offer if, among other things, the market price of the Company’s shares declines, or if TRC fails to obtain financing necessary to consummate the offer.

The Company does not endorse TRC’s mini-tender offer and recommends that shareholders do not tender their shares. The Company is not associated with this offer and urges shareholders to obtain current market quotations for their shares, review the conditions to the offer and exercise caution.

TRC has made many similar mini-tender offers for shares of other publicly-traded companies. Mini-tender offers are designed to seek to acquire less than five percent of a company’s outstanding shares, thereby avoiding many disclosure and procedural requirements of the Securities and Exchange Commission (SEC). As a result, mini-tender offers do not provide investors with the same level of protections as provided by larger tender offers under United States securities laws.

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The SEC has cautioned investors about mini-tender offers, noting that “some bidders make mini-tender offers at below-market prices, hoping that they will catch investors off guard if the investors do not compare the offer price to the current market price.” The SEC’s Investor Tips regarding mini-tender offers may be found on the SEC’s website at [www.sec.gov/investor/pubs/miniend.htm](http://www.sec.gov/investor/pubs/miniend.htm).

The Company encourages broker and dealers, as well as other market participants, to review the SEC’s letter regarding broker-dealer mini-tender offer dissemination and disclosures at [www.sec.gov/divisions/marketreg/minienders/sia072401.htm](http://www.sec.gov/divisions/marketreg/minienders/sia072401.htm).

According to TRC’s offer documents, shareholders who have already tendered their shares may withdraw their shares at any time prior to 12:01 a.m. ET, on Tuesday, December 20, 2011, the expiration date set forth in the offer documents, by following the procedures described in the offer documents.

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For more information about U. S. Steel, visit [www.ussteel.com](http://www.ussteel.com).

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